

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

MICHAEL FRANK, and SHASHA M. WHITE.

Defendants.

CIVIL NO: 4:22-cv-00332

COMPLAINT

The United States of America, pursuant to 26 U.S.C. §§ 7401 and 7403, at the direction of a delegate of the Attorney General of the United States, and with the authorization and sanction of a delegate of the Secretary of the Treasury, brings this civil action to reduce to judgment unpaid federal tax liabilities owed by Michael Frank and Shasha M. White. For its complaint, the United States alleges as follows:

JURISDICTION, VENUE, AND PARTIES

1. Jurisdiction is conferred upon this district court pursuant to 26 U.S.C. §§ 7402(a) and 7403, and 28 U.S.C. §§ 1331, 1340, and 1345.

2. Venue is proper pursuant to 28 U.S.C. §§ 1391(b)(1) and 1396 because the taxpayers reside in this district.

3. Plaintiff is the United States of America.

4. Defendant Michael Frank, resides in Sugarland Texas, located in Fort Bend County, Texas, within the jurisdiction of this Court.

5. Defendant Shasha M. White resides in in Sugarland Texas, located in Fort Bend County, Texas, within the jurisdiction of this Court.

6. Michael Frank is married to Shasha M. White, and they are the taxpayers.

JUDGMENT AGAINST MICHAEL FRANK AND SHASHA M. WHITE FOR TAX LIABILITIES

7. On the following dates, a delegate of the Secretary of the Treasury made joint assessments against the Michael Frank and Shasha M. White for federal income taxes and penalties for the following tax periods and in the following amounts (collectively, “the income tax liabilities”), which have balances due with accruals and costs as of January 22, 2022, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 01/22/2022
12/31/2005	02/13/2012	Tax	\$26,791.00	\$60,880.45
	03/12/2012	Late Payment Penalty	\$1,792.61	
	03/18/2013	Late Payment Penalty	\$3,214.92	
	03/10/2014	Late Payment Penalty	\$3,214.92	
12/31/2008	04/08/2013	Tax	\$3,459.00	\$3,086.94
	04/08/2013	Late Filing Penalty	\$135.00	
	04/22/2013	Late Filing Penalty	\$195.49	
	03/10/2014	Late Payment Penalty	\$138.80	
	03/16/2015	Late Payment Penalty	\$158.64	
	03/14/2016	Late Payment Penalty	\$33.03	
12/31/2009	04/08/2013	Tax	\$4,727.00	\$4,673.47
	04/08/2013	Late Filing Penalty	\$517.75	
	03/10/2014	Late Payment Penalty	\$217.45	
	03/16/2015	Late Payment Penalty	\$248.52	
	03/14/2016	Late Payment Penalty	\$51.77	
12/31/2010	03/11/2013	Tax	\$4,075.00	\$4,974.76
	03/11/2013	Late Filing Penalty	\$568.75	
	03/10/2014	Late Payment Penalty	\$261.62	
	03/16/2015	Late Payment Penalty	\$273.00	
	03/14/2016	Late Payment Penalty	\$34.12	
12/31/2011	03/11/2013	Tax	\$3,449.00	\$4,857.84
	03/11/2013	Late Filing Penalty	\$367.35	

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 01/22/2022
	03/10/2014	Late Payment Penalty	\$281.63	
	03/16/2015	Late Payment Penalty	\$293.88	
	03/14/2016	Late Payment Penalty	\$36.73	
12/31/2012	04/02/2018	Tax	\$1,977.00	\$1,963.22
	04/02/2018	Late Filing Penalty	\$244.25	
	03/11/2019	Late Payment Penalty	\$102.58	
	03/09/2020	Late Payment Penalty	\$117.24	
12/31/2013	04/02/2018	Tax	\$5,925.00	\$11,554.13
	04/02/2018	Late Filing Penalty	\$1,333.12	
	04/02/2018	Late Payment Penalty	\$1,259.52	
	03/11/2019	Late Payment Penalty	\$123.56	
	03/09/2020	Late Payment Penalty	\$81.24	
12/31/2014	12/11/2017	Tax	\$13,127.00	\$24,961.93
	12/11/2017	Late Filing Penalty	\$2,953.57	
	12/11/2017	Late Payment Penalty	\$2,100.32	
	03/11/2019	Late Payment Penalty	\$1,181.42	
12/31/2015	12/11/2017	Tax	\$17,630.00	\$32,158.20
	12/11/2017	Estimated Tax Penalty	\$162.87	
	12/11/2017	Late Filing Penalty	\$ 3,966.75	
	12/11/2017	Late Payment Penalty	\$ 1,234.10	
	03/11/2019	Late Payment Penalty	\$ 2,380.05	
	03/09/2020	Late Payment Penalty	\$ 793.35	
12/31/2016	06/17/2019	Tax	\$22,529.00	\$40,070.49
	06/17/2019	Estimated Tax Penalty	\$304.00	
	06/17/2019	Late Filing Penalty	\$5,069.02	
	06/17/2019	Late Payment Penalty	\$3,041.41	
	03/09/2020	Late Payment Penalty	\$1,689.68	
12/31/2017	06/17/2019	Tax	\$50,876.00	\$86,672.51
	06/17/2019	Estimated Tax Penalty	\$305.53	
	06/17/2019	Late Filing Penalty	\$11,447.10	
	06/17/2019	Late Payment Penalty	\$ 3,815.70	
	03/09/2020	Late Payment Penalty	\$ 3,815.70	
12/31/2018	06/28/2021	Tax	\$5,022.00	\$8,053.72
	06/28/2021	Estimated Tax Penalty	\$162.83	
	06/28/2021	Late Filing Penalty	\$1,129.95	
	06/28/2021	Late Payment Penalty	\$677.97	
12/31/2019	10/18/2021	Tax	\$31,025.00	\$43,294.50
	10/18/2021	Estimated Tax Penalty	\$170.63	

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 01/22/2022
	10/18/2021	Late Filing Penalty	\$6,980.62	
	10/18/2021	Late Payment Penalty	\$2,482.00	
Total				\$327,124.50

8. The tax assessed against Michael Frank and Shasha M. White for tax years 2008; 2009; 2010; 2011; 2012; 2013; 2014; 2015; 2016; 2017; 2018; and 2019 is based on the taxpayers' self-reported tax returns.

9. A delegate of the Secretary of the Treasury gave notice and demand for payment of the income tax liabilities described above to Michael Frank and Shasha M. White. After the application of statutory interest, penalties, fees, other additions, abatements, payments, and credits, the income tax liabilities described above had a \$327,124.50 unpaid balance due of as of January 22, 2022.

10. Despite notice and demand for payment, Michael Frank and Shasha M. White have failed, neglected, or refused to fully pay the above-described income tax liabilities. Pursuant to 26 U.S.C. § 7402, the United States is entitled to a judgment that Michael Frank and Shasha M. White are jointly and severally liable to the United States for the income tax liabilities in the amount of \$327,124.50 as of January 22, 2022, plus prejudgment and post judgment interest thereon at the rates set forth in 26 U.S.C. § 6601, 6621 and 28 U.S.C. § 1961(c), until paid.

PRAYER

WHEREFORE, the United States of America prays for a judgment determining:

- A. Michael Frank and Shasha M. White are jointly and severally liable to the United States for the income tax liabilities arising out of tax periods 2005; 2008; 2009; 2010; 2011; 2012; 2013; 2014; 2015; 2016; 2017; 2018; and 2019 in the amount of \$327,124.50 as of January 22, 2022, plus prejudgment and post judgment interest thereon at the rates set forth in 26 U.S.C. § 6601, 6621 and 28 U.S.C. § 1961(c), until paid; and
- B. Awards the United States such other and further relief as this Court deems just and proper, including its costs incurred in this action and for any surcharge authorized by 28 U.S.C. § 3011.

Respectfully submitted,

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